To appease or educate: accounting academics' conceptions of and approaches to feedback

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Abstract

A review of educational research reveals that feedback is critical for learning. If feedback is necessary for learners to construct knowledge, then feedback is central to pedagogy. This study aimed to investigate conceptions of, and approaches to, assessment feedback amongst accounting academics in Australia. Groups of accounting academics were interviewed on their practices, intentions and perceptions relating to feedback. Data were analysed using a phenomenographic approach to categorise conceptions of and approaches to feedback. Following our initial analysis we found conceptions of feedback ranging from *didactic* to *dialogic.* Approaches to feedback ranged from *personalised and individual* to *generic and to the group*. We also found a striking commonality in the accounting academic's experience of feedback; that feedback is a locus of mismatch in expectations. These preliminary results are discussed with reference to the literature. As approaches to feedback are implemented in the context of high student numbers and low resources, another list of good feedback practices is unlikely to be useful. We suggest that reflecting upon one's conceptions of good feedback might help accounting academics to improve their assessment practice and thus, student learning.

Introduction

The role of feedback in learning has been the focus of recent educational research. Reviews by Hattie (1987) and Black and Wiliam (1998) clarified the importance of this element in education. Hattie (1987, in Gibbs and Simpson 2004/5) reported that the most powerful single influence on student achievement is feedback. Black and Wiliam (1998) demonstrated the large and positive effect that formative assessment has on learning. Subsequent research detailed the role of feedback in learning. Sadler (1989) and Rust et al. (2007) regard feedback as integral to the construction of knowledge. Not only is feedback critical for learning, it distinguishes the student's experience of a course. Ramsden identifies the course experience questionnaire (CEQ – a national survey of graduates in Australia) question on feedback[2] as the distinguishing question between the best and worst rated courses (1992, in Gibbs and Simpson 2004/5).

On the CEQ respondents indicate their satisfaction on various scales, one of which relates to the features of good teaching (the Good Teaching Scale). The discipline of accounting consistently ranks lower than other cognate disciplines on the CEQ good teaching scale. The instrument also allows for graduands' comments. This qualitative CEQ data also reveals assessment feedback being an important focus of strategies to improve the student experience. Analysing comments from the 1994 to 2004 surveys, Scott (2005) reports feedback as the key area for improvement. Students identified assessment feedback as having a low standard and being most in need of improvement.

Low student perceptions of the quality of teaching in accounting are likely to be influenced by the teachers' approach to teaching (Lucas, 2002). A teaching approach which is teacher focussed or content centred is associated with an information transfer or transmission conception of teaching (Prosser et al., 2005, Kember and Kwan, 2000). The learner centred approach involves a focus on conceptual change and intellectual

[2] 'Teaching staff here normally give helpful feedback on how you are going', Australian Graduate Survey, Graduate Careers Australia

development (Trigwell and Prosser, 2004). Teacher centric approaches lead to lower order learning outcomes (Kember, 2009).

Thomas (1951, in Lucas, 2002) noted that lecturers' teaching approaches are responses to the particular context they find themselves in. Kember and Kwan (2000) suggest that conditions like large classes and heavy teaching loads mitigate against adopting student centred teaching approaches. Trigwell and Prosser (2004) report that perceptions of an appropriate teaching workload, student characteristics, small class size and control of teaching affects an academic's ability to implement higher order approaches to teaching. The importance of context is clear, higher student numbers and relatively fewer resources constrain the strategies academics employ in their teaching.

If feedback is critical for student learning, then it follows that practices and perceptions of feedback would be fertile ground for exploring conceptions of teaching. This research explores conceptions of feedback and feedback approaches of accounting academics. The research reported here is part of a larger project which also gathered quantitative data in the form of surveys. Our objective is to account for the rich descriptions and explanations about feedback from focus group data. The focus group questions align with Leveson (2004) and Trigwell and Prosser (2004), and canvass strategies and associated intention for feedback. The study employs the phenomenographic method (Marton, 1981).

The contribution that this paper makes is to explore feedback theory and conception of and approaches to teaching. We argue that in combining these research fields there is a rationale for using feedback as an indicator of pedagogy. The new knowledge explored is a definition of conception of feedback and feedback approaches in accounting. The rest of this paper is organised as follows. First, we consider feedback and conceptions of teaching, then we outline the method used and its application, and finally we discuss the results of the analysis and draw some conclusions.

Feedback Theory

Beaumont et al. (2008) and Black and William (2009) place dialogue at the centre of interactions to influence learning. Beaumont et al. (2008) describe a dialogic feedback cycle. Black and William (2009) develop a theoretical basis for feedback within teacher-learner interactions. They note that even in a large lecture setting there can be a form of oration which invites responses (even if not answered verbally) by way of progressing through key ideas for learning.

Beaumont et al. (2008) defines feedback as a process rather than an event, a dialogic feedback cycle. The feedback cycle has three points, the first two being prior to submission. Undergraduate students perceived that they receive little preparatory guidance with few opportunities for formative feedback in the form of discussion. This reiterates the timing issue, when feedback is provided. “Principles of good practice are useful but not enough on their own, they also need to be systematically implemented at suitable points in the cycle to be effective” (Beaumont et al., 2008, p. 11).

Nicol (2009) describes interaction around learning as feedback dialogue, to represent peer and or teacher-student structured dialogic learning. Similarly Black and Wiliam (2009) describe feedback as a strategy for teaching and learning that involves actions such as sharing success criteria with learners, classroom questioning, comment-only marking, peer- and self-assessment and formative use of summative tests. However the act of feedback needs to be constructed in the light of some insight into the mental life that lies behind the student’s utterances (Black and Wiliam, 2009). Black and Wiliam (2009) elaborate more fully the theory of feedback, presenting a model of the mediations through which an interactive situation influences cognition. This is summarised in Figure 1 (from Black and Wiliam, 2009, p. 8).

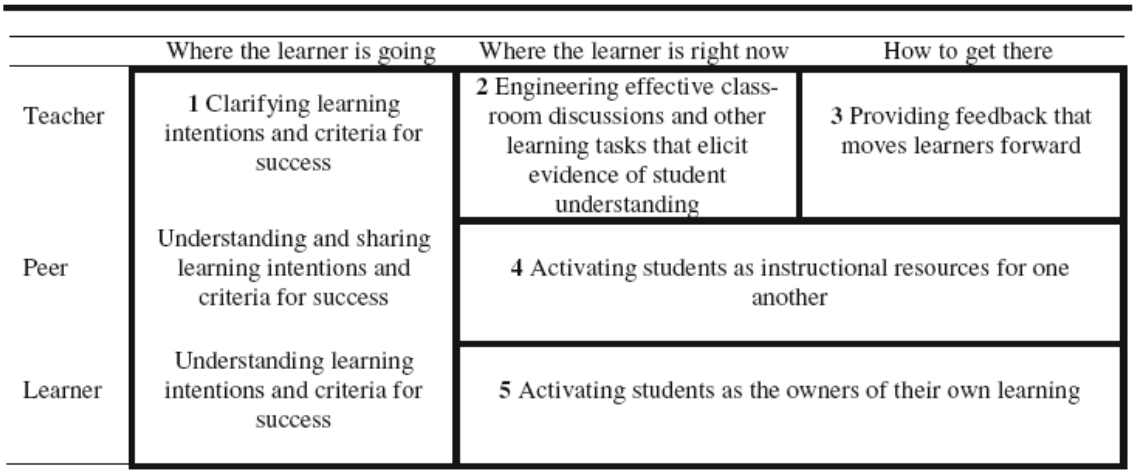

Figure 1: Five Key Feedback Strategies (Black and Wiliam, 2009, p.8)

Black and Wiliam suggest formative interactions require contingent responses by the teacher in a genuinely dialogic process (2009). "Formative assessment is concerned with the creation of, and capitalization upon, 'moments of contingency' in instruction for the purpose of the regulation of learning processes" (Black and Wiliam, 2009, p. 10). These interactions can include one-on-one teaching, whole class discussion, grading practices and the use of evidence derived from student work. In formative interactions students respond to some prompt, on receipt of the response the teacher has to decide how the student came to make it. In interpreting the responses of learners, the teacher must draw upon experience of teaching and learning (Black and Wiliam, 2009). Thus effective feedback involves two steps. The first is diagnostic, to interpret student contributions. The second is prognostic, to choose the optimum response to guide students in the learning process. Both are complex decisions and usually made in time constrained conditions (Black and Wiliam, 2009). Often, with little time for reflective analysis, imperfect output is likely.

Beaumont et al. (2008) report on a study of student perceptions in the final year of schooling and students and tutors in the first year university experience in the UK. They explored the way in which the context has the potential to significantly deter good feedback practices (Beaumont et al., 2008). The contemporary context of higher education institutions in the UK of widening participation presents a challenge for

formative feedback. This challenge also seems to be evident in countries such as Australia where increased student numbers and assessment workloads hinder the provision of high quality feedback that promotes learning.

Beaumont et al. (2008) noted that the challenge of providing quality feedback includes student expectations formed during their experience prior to higher education. He found that students understood that their school experience was 'spoon-feeding' and different from university but felt as if they lacked the skills for independent learning (Beaumont, 2008). This reinforces the earlier finding that teachers have a role in teaching students how to become self-directed learners, showing students how to take responsibility for their learning (Black et al., 2003). However the widow to effect student perceptions of feedback may be quite small, as student dissatisfaction with the quality of feedback forms within the first three months of university experience and persists (Beaumont et al., 2008).

Beaumont et al. (2008) noted the mismatch of students' and lecturers' expectations that occurs for feedback. Students understand feedback to include preparatory guidance and in-task guidance, provided prior to the submission of the assignment (Beaumont et al., 2008). Although students value feedback on formative assessment, they may not collect assignments with feedback comments on them because they are perceived as irrelevant or too late. These comments are not perceived by students as adding value to their future learning outcomes. Thus, educators may give much post submission feedback but because the students desire formative feedback, they do not value the feedback provided. This mismatch may give rise to the lecturers' belief that their feedback is more useful than students perceive (Carless, 2006; Maclellan, 2001).

The theory of feedback is now sufficiently developed to elevate feedback to centre stage in academic development:

> "Thus, whilst we cannot argue that development of formative assessment is the only way, or even the best way, to open up a broader range of desirable changes

> in classroom learning, we can see that it may be peculiarly effective, in part because the quality of interactive feedback is a critical feature in determining the quality of learning activity, and is therefore a central feature of pedagogy" (Black and Wiliam, 2006, p. 100).

As feedback is critical for learning, disciplinary influences on pedagogy are worth investigating. Black and Wiliam (2009) suggest that the different epistemologies and cultures of subjects is worthy of further enquiry. The teacher must be accountable to the discipline into which the students are being socialised so that they can eventually operate as effective learners in that discipline. Gibbs and Simpson (2004/5) found evidence that the specific forms of feedback that are effective vary from discipline to discipline. This feedback literature suggests not only that pedagogy is implicated in feedback practices, but that feedback is a defining feature.

In summary the literature positions dialogue at the centre of feedback for learning. Feedback for learning involves preparatory guidance, formative feedback and feedback post submission. This highlights the importance of the timing of feedback, particularly pre-submission feedback to help move learners towards the objectives. Genuine dialogue in formative interactions is a very complex process. High student numbers and assessment workloads hinder the opportunities for formative interactions. Students acknowledge feedback at university is different from the high school experience but require guidance to become more self-directed learners. Thus the opportunities for mis-communication are many, frequently giving rise to a mismatch in expectations between students and teachers. However because of its importance to learning, feedback is a defining feature of pedagogy. We now review the conceptions and approach to good teaching literature with a view to using feedback as a defining feature of pedagogy.

Conceptions of teaching and approach to teaching

In this section we discuss how conceptions of good teaching and approach to teaching are used to examine pedagogical positions. Together with the feedback literature, this provides a rationale for exploring feedback practices and conceptions of good feedback in accounting. Informing teachers about their conceptions of good teaching allows them to self-reflect upon their own practices which, in turn, provides opportunities to improve those practices and associated learning outcomes. In addition, such self-reflection challenges teachers to review their traditional assessment practices and explore innovations.

> "Teaching and learning are elusive concepts, very difficult to pin down. We cannot directly observe learning happening and we seem to need concrete analogies or models or theories to help us to keep hold of such slippery ideas. These theories are reflected by, and interact with, the views that students have of the process of learning. Whichever theory a teacher uses to help him/her think about the process it will affect the strategies she/he uses and it will colour his/her attitudes to students and to any training programme that she/he undertakes" (Fox 1983, p. 151).

Conceptions of good teaching and approach to teaching are used to examine pedagogical positions, or theories of teaching. Fox classifies the different theories of teaching as focussing *on the subject* or *on the student*. Lucas (2002) confirmed the categories with minor amendments for the introductory accounting context. Fox outlined that development was not necessarily sequential and that a higher order theory if held, was not necessarily employed depending upon the circumstances.

Investigations into conceptions of teaching feature two prominent yet opposing strands differentiated by viewing conception and approaches as a hierarchy or as a continuum. Trigwell and Prosser (1997) developed categories of description using phenomenography detailing the relations between conceptions as transferring information or facilitating conceptual change and corollary approaches to teaching as focussing on the teacher or the student respectively. University teachers conceive of, and approach, their teaching

focusing on either their own activities as teachers with the aim of transferring information to students, or on what their students are doing with the aim of developing and/or changing their students' understanding (Prosser et al., 2005). Transferring information sits at the bottom of the hierarchy and conceptual change at the top. Under the hierarchical view, an academic possessing a conceptual change conception is capable of both student focussed and teacher focussed approaches, in contrast to the academic with an information centred conception who usually employs only teacher focussed approaches. Trigwell and Prosser note that the hierarchy does not describe developmental stages (2004).

David Kember's research takes an institution wide perspective, focusing on the holistic relation between conception of knowledge with conception of teaching and with conception of learning at a point in time, identifying the relationship across disciplines. Kember and Kwan (2000) used a naturalistic approach to explore the link between approach to teaching and conception of teaching. They found conceptions ranging from transmissive to facilitative. Academics with transmissive conceptions of teaching employed content centred teaching approaches and those with learning facilitation conceptions of teaching employed student centred teaching approaches. When allocating lecturers to positions along the continuum, few were placed at either of the two extremes. Even the most content-centred lecturers recognised differences between the students in their class and the most student centred need to address their attention to the class as a whole, for at least some of the time, simply to deal with the practicalities of teaching large classes and covering the course. There were, however, clear distinctions between the positions of content- and learning-centred teachers (Kember and Kwan 2000). This confirmed Kember's (1997) review paper which illustrated the interconnectedness of conceptions of teaching and approaches to teaching as a continuum as shown in Figure 2.

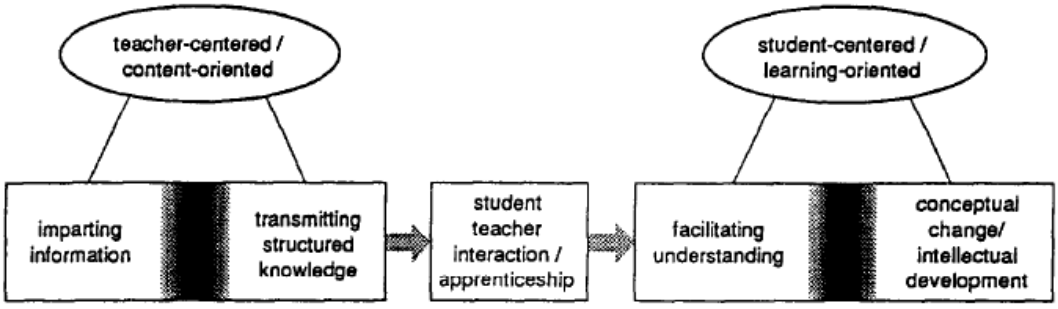

Figure 2: Kember's Categories of Conceptions Model (Kember 1997, p. 264).

Leveson (2004) extended the heirarchical line of inquiry in the Australian accounting education context. Consistent with Trigwell and Prosser (2004), Leveson found the extremes of these scales as information transfer/teacher centred and conceptual change/student centred.

Samuelowicz and Bain (2002) used grounded theory to examine assessment practices with Australian academics. Beliefs about the use of feedback as part of assessment practice reflected different orientations to assessment. The categories of orientation to assessment (similar to conception of teaching) range from reproducing information to requiring the integration and use of knowledge. Because the outcome space of the grounded theory approach aligns with the results of phenomenographic approaches (Leveson, 2004; Trigwell and Prosser, 2004), the Samuelowicz and Bain study is an example of using feedback as an indicator of teaching theory.

The theory of feedback emphasises dialogue, especially prior to submission, for learning. This interactive element of feedback is central to pedagogy. Conceptions of good teaching and approach to teaching are used to examine pedagogical positions. Conceptions of good teaching range from focussing on what students are doing with a view to changing students' understanding, to a teacher centred/transferring information conception. This research explores the characteristics of conception of feedback and feedback approaches in accounting. Next we outline the method of analysis and then data collection before reporting the categories of description.

Method

Our study analyses interview data and so a phenomenographic research method has been adopted. Phenomenography originated in educational research and is frequently applied to formal educational settings (Bowden 1995). It is an analytical method to identify and map the conceptions groups of people hold about a phenomena in their world, to thematise the complex possible ways of viewing (Marton, 1981). These conceptions of reality are considered as categories of description which, by virtue of appearing in different situations, are stable and generalisable (Marton, 1981).

Ashworth and Lucas (2000, p. 297) note the aim of phenomenography as taking differing experiences, understandings, and characterising them, resulting in a, "focus on similarities and differences between the ways in which the phenomenon appears to the participants" (Marton, 1994, p. 4428). Marton & Booth (1997 in Brew 2001, p. 274) outlines the task of phenomenographic research thus:

> "The technique of differentiating categories of description which arise from the data captures the richness of the data as a whole and renders it meaningful. Broad clusters of ideas that go consistently together are identified through sorting and re-sorting, until the interstices between the clusters of ideas are clear and unambiguous. The phenomenographic analysis thus results in a coherent framework for understanding what is presented, providing both an approach to analysing data and a theory for analysing the structure of the variation in experiences of the phenomenon being researched."

In conducting phenomenographic research there are methodological cautions to note and attend to. Ashworth and Lucas (2000) emphasise the importance of putting aside presupposition in order to understand the participants' experience and perspective accurately. Säljö (1997) cautions on the use of data to indicate a way of experiencing rather than viewing responses as a way of talking, communicating or accounting for

experience. Hasselgren and Beach (1997) express concerns about the pheonomenographical analytical step of seeking to establish consistent referential and structural aspects. They highlight the perfectly logical inconsistencies which can arise with variations in meanings of statements and expressions.

Data collection and process of analysis

This section details how we employed phenomenography to highlight conceptions of feedback and feedback strategies from the experiences of accounting academics. Data for phenomenographic analysis is usually collected by individual interviews, though the method does not exclude other techniques. Gathering data from focus groups, as was done in this study, is consistent with the desired aim of phenomenographic analysis which is to investigate a phenomenon in detail. Of primary concern in phenomenography is that the data collection process allows participants to give open-ended responses that contain sufficient depth so participant conceptions can be identified (Bowden 1995). The transcripts contained sufficient evidence to address this concern, such as lengthy responses and participants' willingness to readily expand upon the responses they gave to the questions put to them.

Data were gathered through four focus groups with a total of twenty two accounting academics (9 females, 13 males). Two members of the project team facilitated each group and six team members in all were involved in facilitating. The project team recruited participants who were reasonably representative in terms of rank, years of teaching and qualifications. Collectively, the participants have taught the full range of accounting subjects (year level and topic area) in a range of universities. Some casual staff were also included.

The group interviews were semi-structured and focussed on feedback practices, perceptions of feedback, and intentions and conceptions of feedback. The questions were developed by the project team based upon the literature about feedback and conceptions

and approaches to teaching. Input was also obtained from a workshop attended by accounting academics[3]. The list of questions for the focus groups appears in Appendix 1. For quality control the list of questions and the role of the facilitator were discussed at a team meeting prior to the focus groups being run. The group interviews lasted for between 50 minutes and 90 minutes. The interviews were digitally recorded and transcribed. Each transcription was checked by the facilitators.

Following Marton (1988) data were analysed with two researchers reading all of the transcripts to search broadly for important themes and categories. The initial themes and categories were compared. One researcher proposed categories of descriptions. Coding to those categories was agreed by both researchers through independent review and discussion. The results of our analysis of feedback in accounting education from the perspective of academics are compared with the literature in the next section.

Results

Phenomenographic analysis led to distinctive categories being identified. Categories for distinguishing between conceptions of feedback involved communication with the student. Communication was viewed either as (a) something involving a dialogue where the student was playing an active role in the interaction, or (b) it involves giving the student feedback where the student is then expected to take action. Our conceptions thus involved a dichotomy. Although finding only two divisions may reflect that the focus group data did not allow individuals enough opportunity to express their views, we think this is unlikely given the length of the interviews and, as previously noted, the willingness of interviewees to voluntarily elaborate on their answers.

The *dialogic* conception of feedback is characterised by an intention to engage in dialogue with the student who is an active participant in the process. For example, one academic suggested:

[3] CPA Australia Accounting Educators Forum 2007

> "I think the feedback to a large extent, is in the tutorial because that is where people will have done the questions in advance. You then present them with the answers, explaining especially those areas which are more difficult, the calculations, and it is at that point that they will say to you, can you explain this, can you revise that, I am not sure on that. That's all part of the feedback... "

The *didactic* conception of good feedback is characterised by an intention to tell (instruct) the student about their performance.

> "But if the students don't read the feedback I provide them or don't listen to the feedback I provide them, that's exactly … see I actually do, after exam with their feedback session. So book a lecture theatre and do a feedback session."

Types of feedback practices can be distinguished by the focus and mode of feedback where the type of feedback, at one extreme, focuses on personalised feedback to individuals, or, at the other extreme, generic feedback to the group. That is not to suggest that all feedback to the group is generic; in our analysis care was taken not to code as "generic" instances of feedback to the group that detailed a dialogue or responsiveness (n=1).

Approaches to feedback which are personalised and to the individual included:

> "but the actual feedback on the assessment, I think my job there is to look at them each as individual projects, try and work out what they are doing so that they can improve their skills so it is an individualised thing as opposed to the bulk feedback you give to the class..."

Approaches to feedback which are generic and to the group (class) included:

> "But I'm very much going more to that sort of generic feedback for the whole group, sort of instead of journals, here is what the answers I wanted them to be and then, and if I get time I'll quite often get the tutors to give me some feedback, and asking for feedback about what people did and then I'll send out a generic one and I minimise the individual handwritten feedback. ..."

The number of participants coded at each category is detailed in Table 1. In total nine individuals were placed in the *dialogic* conception and fourteen in the *didactic* conception. The conceptions of feedback are not exclusive, someone holding a *dialogic* conception can also express the *didactic* conception (n=5). They are still regarded as holding the higher order conception of *dialogic*. However someone holding a *didactic* conception may not see that dialogue is necessary for effective feedback. This hierarchical categorisation follows Trigwell and Prosser (1997). The data in the table under conceptions only represents those holding either a *dialogic* or a *didactic* conception (n=18), not both who are by definition the higher conception. Of the twenty two academics interviewed, four were not placed into a conception category.

Approaches to feedback are strategies to achieve underlying intentions. The approaches to feedback are also hierarchical. Those employing personalised and to the individual approaches numbered eleven (check), of whom five also employed generic and to the group approaches numbered five (check . Those employing the lower order approach, reporting only the generic and to the group approach to feedback, numbered seven (CHECK.
Thus, the total number of approaches was eighteen (check) with five overlaps.

To be noted is that two participants were not placed in any category of conception or approach, two participants employed approaches but were not placed in a conceptions category, and a further two were placed in a conceptions category but did not report a clearly identifiable approach.

Category	Participants
Conceptions of feedback	
Dialogic	9
Didactic	9
Approaches to feedback	
Personalised Individual	9
Generic Group	7

Table 1: Academic Participants' Feedback Conceptions and Approaches

As the quality of interactive feedback is a critical feature in determining the quality of learning activity, a range of strategies employed at a range of levels is appropriate (see Figure 1). However the *didactic* conception of feedback involves telling the student, which may be able to address only one of Black and Wiliam's (2009) five key feedback strategies (Figure 1). The approach of giving generic feedback also seems to discord with the teacher's role of showing students how to take responsibility for their learning (Black et al. 2003). However the *dialogic* conception is consistent with the formative interactions (Black and Wiliam, 2009) and structured dialogic learning (Nicol, 2009).

Barriers to feedback and constraints borne of large student numbers featured in participant responses, consistent with the literature (Kember and Kwan, 2000).

> "And I mean I sort of, when you were talking about a manageable class size where you could actually give some decent feedback, you'd be looking at telling the student, this is what you didn't quite do and if you were going to do this again, if you did these things, you'd score better. Nowadays it is just a matter of saying well yes, you did this, this and this and you missed this, this and this point, sort of as quickly as you can often and stick that mark on the front."

The effect of constraints on feasible feedback practices is illustrated by participants holding a *dialogic* conception of feedback employing either one or the other or both of the approaches to feedback as shown in Table 2. Despite holding a conception of feedback as involving a dialogue some academics employed practices which involved addressing the whole class with generic feedback.

Approaches employed by academics who conceived of feedback as:	**Dialogic (n=9)**	**Didactic (n=9)**
Personalised Individual (only)	3	0
Generic Group (only)	3	4
Both approaches	3	3

No approach indicated	0	2

Table 2: Dialogic and Universal Conceptions & Approach to Feedback

Thematic analysis revealed an interesting commonality in accounting academics' experiences of feedback; that feedback was a locus of mismatch in expectations. The mismatch is indicated here:

> "And I think, having taught First Year I think they have come in to the university with a totally different perspective of what feedback is because the first experience you'll always have with Year 12 students is, here's my first assignment, oh I want to hand up a draft of that so that you will check it and you give me feedback in that way and then I can go away and correct it and then resubmit it as the assignment. And we, at that point, stop that process by saying no, no, this is not Year 12, this is university and it's your assignment, you do it."

The notion of the high school experience influencing student expectations is summarised in Beaumont et al. (2008) as a developmental need, students need to be guided to develop self-reflection. It is thus easy to identify why a mismatch in expectations might arise. While educators may give much post submission feedback (even if personalised) the students desire formative feedback prior to submission. Students do not value the feedback provided unless it is provided prior to submission.

> "We talked about earlier how students are coming out of school and they had … they're used to having a certain amount of spoon-feeding, if you like. And isn't there always going to be this friction at university level between the amount of feedback and assistance that we provide versus what we want them to do in terms of learning as well, because there is that balancing act as well that you want them to be able to learn on their own, in a sense, rather than you having to spoon feed them along the way …"

Developing independent learning aligns with the fifth feedback strategy from Black and Wiliam (2009), to activate students as the owners of their own learning. The desire to promote student autonomy and independence was a clear objective of the academics interviewed here. What seems to be lacking, however, is a process by which students are given the skills and tools to assist them to develop their self-sufficiency. Assessment

tasks might be set with little, if any, instruction as to the processes underlying the completion of the task.

> "And so we need to be ever mindful of that I think in the whole scheme of things and there is a concern with you know, bending over to appease exactly what students want which mightn't actually be in the best interests of them as to why we're here in the first place which is really to actually educate them, isn't it. ..."

This research has explored a new conceptions of and approaches to feedback delineation. The rationale for exploring conceptions of feedback in accounting came from the feedback literature, which finds that feedback is central to pedagogy. The benefit for accounting academics is that they now have a reference point against which to compare their own feedback practices and theory of feedback.

Conclusions

Phenomenographic analysis established conceptions of feedback in accounting as being *dialogic* or *didactic*. The *dialogic* conception of feedback involves an intention to engage the student in dialogue with the student playing an active role. This is the higher conception and an academic with the *dialogic* conception may also express the *didactic* conception. The *didactic* conception involves an intention to give feedback, telling the student about their performance where the student is expected to receive the message.

Dialogic conceptions clearly align with current feedback theory that encourages formative interactions (Black and Wiliam, 2009), structured dialogic learning (Nicol, 2009) and a dialogic feedback cycle (Beaumont et al. 2008). However the context of widening participation in higher education in Australia resulting in higher student numbers without concomitant increases in teaching resources, is a barrier to effective feedback practices.

Feedback practices are characterised by being *personalised and individual*, or *generic and to the group/class*. These elements involve the focus of feedback and the mode of feedback. One approach is to give personalised feedback to individuals which was consistently regarded as distinct and separate to feedback to the whole class, which is generic. That the personalised and individual approach to feedback is not exclusively held by those holding a *dialogic* conception is another strong indicator of perceived barriers to effective feedback. It may even be that some academics who were categorised as holding *didactic* conceptions had given up their hopes for dialogue in the face of the apparently insurmountable barriers of large student numbers and insufficient resources.

Accounting academics report their experience of feedback as involving a felt mismatch in expectations involving formative feedback. Between appeasing students and educating them. Despite the academic's stated desire to promote student autonomy and independence, strategies to show students how to take responsibility for their learning at relevant points in the assessment cycle involving Black and Wiliam's (2009) five key strategies were scarce.

Best practices for feedback have been collated by Gibbs and Simpson (2004/05) and Millar (2005). It would be possible to generate a synthesis of current best feedback practices. However as accounting academics face resource pressures and constraints which restrict the implementation of good feedback practices. It may be more effective for academic development interventions to focus on ways of developing independence as a segue into discussions of conceptions of feedback and approaches to feedback.

Appendix 1: Questions for Staff Focus Groups

1. What do you understand feedback in your accounting subject to be?

2. Do you think you meet your student's expectations of feedback?

3. What type of feedback do you give in your accounting subjects? Probe: Depending on responses. Is it always linked to assessment?

4. Do you think you give enough feedback to students?

5. How important is the timing of assessment feedback? Probe- Why?

6. Where does feedback sit in the learning cycle?

7. Do you see value in student to student feedback? Probe: Do you use peer assessment?

8. In a perfect world what type of assessment feedback would you provide in your accounting subjects?

9. What are the barriers that prevent you from providing assessment feedback of this type?

10. Can you provide examples of innovations you or a colleague have introduced into a course to improve the level of feedback provided to students? How did students respond to that feedback?

11. Do you perceive that student feedback is taken seriously at your institution? Probe: For example, are you actively encouraged to think about the quality of feedback you provide and how it can be improved? Probe: If answer is 'yes', what strategies for improvement have you adopted as a result of the focus.

12. In relation to student feedback, is there anything further that you would like to add that perhaps we haven't covered? (Remember to pause after this question is asked to give the participants time to think about this)

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